

**11.5A Audit or examination — costs.**

When requested by the auditor of state, the department of management shall transfer from any unappropriated funds in the state treasury an amount not exceeding the expenses and prorated salary costs already paid to perform audits or examinations of state departments and agencies, the offices of the judicial branch, and federal financial assistance as defined in the federal Single Audit Act, 31 U.S.C. §7501, et seq., received by all other departments, as listed in [section 11.5B](#), for which payments by agencies have not been made. Upon payment by the departments, the auditor of state shall credit the payments to the state treasury.

[87 Acts, ch 234, §422](#); [98 Acts, ch 1047, §9](#); [2011 Acts, ch 75, §7](#); [2012 Acts, ch 1021, §5](#)